

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEBRASKA**

United States of America,)	
)	
Plaintiff,)	
)	
v.)	8:11CV348
)	
Timothy T. Bezy Photography, Inc.,)	
Olivia M. Cubeyro,)	
Joseph Anderson,)	ORDER ON STIPULATION
Wells Fargo Bank, N.A.,)	ON LIEN PRIORITY
First Security Agency, Inc.,)	
as agent for Equifunding, Inc.,)	
)	
and)	
)	
Rich James,)	
as Sarpy County Treasurer, Nebraska)	
)	
Defendants.)	

Plaintiff United States and defendants Timothy T. Bezy Photography, Inc., Sarpy County, First Security Agency as agent for Equifunding, Inc. ("First Security Agency"), and Olivia M. Cubeyro have submitted a Stipulation on Lien Priority and Request for Order that establishes certain lien priorities and seek an order excusing Sarpy County, First Security Agency, and Cubeyro from further participation in the case. The parties to the stipulation agree that:

1. Sarpy County (Nebraska), First Security Agency, Inc. as agent for Equifunding, Inc. ("First Security"), Olivia M. Cubeyro, and the United States claim an interest in the property located at 602 West Mission Avenue, Bellevue, Nebraska, with the following legal description:

Lot 6, Block 298 in the city of Bellevue, together with vacated portions of streets, avenues, and alleys abutting thereon and adjacent thereto as surveyed, platted and recorded in Sarpy County, Nebraska ("602 Mission Ave.").
2. If the Court approves the foreclosure of the federal tax liens on the above-described property, then the proceeds from the sale of the property shall first be applied to cover all costs and expenses associated with the sale.

3. The remaining proceeds shall then be applied to the amount of real estate taxes, if any, due to Sarpy County.
4. The remaining proceeds, if any, shall next be applied to satisfy the lien held by First Security Agency as a result of the tax certificate sale held on March 4, 2009 for delinquent real estate taxes on the above-described property.
5. The remaining proceeds, if any, shall next be applied to satisfy the amount due on the promissory note secured by a deed of trust in favor of Olivia M. Cubeyro and Joseph L. Anderson.
6. The remaining proceeds, if any, shall next be applied to satisfy the amounts due on the following federal employment tax liens:

Tax Period Ending	Date On Which Notice of Federal Tax Lien Was Filed
March 31, 2001	December 22, 2006
December 31, 2002	March 7, 2006
June 30, 2004	March 7, 2006
September 30, 2004	October 25, 2005
December 31, 2004	July 15, 2008
June 30, 2005	March 7, 2006
September 30, 2005	March 21, 2006
December 31, 2005	July 28, 2006
March 31, 2006	January 12, 2007
June 30, 2006	December 22, 2006
December 31, 2007	December 16, 2008

7. The remaining proceeds, if any, shall be returned to Timothy T. Bezy Photography, Inc.
8. Unless otherwise ordered by the Court, Sarpy County and First Security Agency are excused from appearing before the Court or otherwise asserting their claims in the case. Sarpy County and First Security Agency agree to be bound by the judgment in this case. Sarpy County and First Security Agency agree to respond to reasonable discovery requests.

9. This stipulation shall not prevent Sarpy County, First Security Agency, or Cubeyro from pursuing any rights they have against Timothy T. Bezy Photography, Inc. under any agreement or applicable law.

In accordance with the stipulation,

IT IS ORDERED:

1. If the Court orders the sale of 602 W. Mission Ave., the proceeds arising from any sale of 602 W. Mission Ave. are paid to the Clerk of Court and applied, as far as they shall be sufficient, to the following items in the order specified:
 - a. To cover all costs and expenses associated with the sale;
 - b. To the amount of real estate taxes, if any, due to Sarpy County;
 - c. To satisfy the lien held by First Security Agency as a result of the tax certificate sale held on March 4, 2009 for delinquent real estate taxes on 602 W. Mission Ave.;
 - d. To satisfy the amount due on the promissory note secured by a deed of trust in favor of Olivia M. Cubeyro and Joseph L. Anderson.
 - e. To satisfy the amounts due on the federal employment tax liens at issue.
2. Unless otherwise ordered by the Court, Sarpy County and First Security Agency are excused from appearing before the Court or otherwise asserting their claims in the case. Sarpy County and First Security Agency agree to be bound by a judgment consistent with this stipulation in this case. Sarpy County and First Security Agency agree to respond to reasonable discovery requests.
3. This stipulation shall not prevent Sarpy County, First Security Agency, or Cubeyro from pursuing any rights they have against Timothy T. Bezy Photography, Inc. under any agreement or applicable law.

DATED this 4th day of May, 2012.

BY THE COURT:

s/ Thomas D. Thalken
United States Magistrate Judge